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*Attorneys for Sterling Equities Associates
and Certain Affiliates*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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SECURITIES INVESTOR
PROTECTION CORPORATION,

Plaintiff-Appellant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

----- :
SIPA LIQUIDATION
(Substantively Consolidated)
Adv. Pro. No. 08-01789 (BRL)

CERTIFICATE OF SERVICE

In re:

BERNARD L. MADOFF,

Debtor.

I, Jonathan D. Martin, hereby certify that on November 12, 2009 I caused a true and correct copy of the Memorandum of Law of Sterling Equities Associates and Certain Affiliates Regarding Net Equity and Avoidance and accompanying declaration with annexed exhibits to be filed electronically with the Court and served upon the parties in this action who receive electronic service

through CM/ECF, and served by hand upon:

David J. Sheehan, Esq.
Baker & Hostetler LLP
45 Rockefeller Plaza
New York, NY 10111

November 12, 2009

/s/ *Jonathan D. Martin*
Jonathan D. Martin